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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:
Date: February 14, 2005 Name: Jasper W. Dockrey, Reg. No. 33,868 Signature:

BRINKS
HOFER
GILSON
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: SATO et al.

Appln. No.: 09/802,314

Examiner: T. Chen

Filed: March 8, 2001

Art Unit: 2652

For: THIN-FILM MAGNETIC HEAD
APPROPRIATELY SUPPRESSING SIDE
FRINGING AND METHOD FOR
FABRICATING THE SAME

Attorney Docket No: 9281/3900

N US00052

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached are:

- Second Supplemental Response Under 37 C.F.R. §1.116; Fourth Supplemental Information Disclosure Statement; copy of cited reference E1.
 Return Receipt Postcard

Fee calculation:

- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$ _____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$ _____ under 37 C.F.R. § 1.17(______).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
					Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

- A check in the amount of \$180.00 for filing the Fourth Supplemental Information Disclosure Statement is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$ _____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$ _____. (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

February 14, 2005

Date

Jasper W. Dockrey (Reg. No. 33,868)

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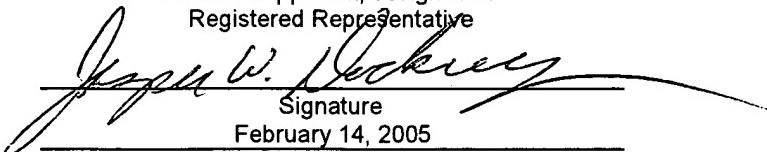
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Alexandria, VA 22313-1450
on February 14, 2005

Date of Deposit



Jasper W. Dockrey, Reg. No. 33,868

Name of applicant, assignee or
Registered Representative



Jasper W. Dockrey
Signature
February 14, 2005

Date of Signature

Our Case No. 9281/3900

Alps No. N US00052

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
SATO et al.)
Serial No.: 09/802,314) Examiner: Tianjie Chen
Filing Date: March 8, 2001) Group Art Unit No.: 2652
For: THIN-FILM MAGNETIC HEAD)
APPROPRIATELY SUPPRESSING)
SIDE FRINGING AND METHOD)
FOR FABRICATING THE SAME)

SECOND SUPPLEMENTAL RESPONSE UNDER 37 C.F.R. §1.116

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated December 13, 2004, in the above-referenced application, please reconsider the final rejection in view of the amendment and remarks presented herein. The applicants believe entry of the accompanying amendment will place their application in condition for allowance. Accordingly, please amend the application as follows.

Amendments to the claims begin at page 2 of this paper.

The applicants' remarks begin at page 6 of this paper.